

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



September 30, 2015

Bob Teague - President
Center for Refugees and Immigrants of Tennessee
5100 Linbar Drive, Suite 101
Nashville, TN 37211

Dear Mr. Teague:

Please find attached the Monitoring Report of the Center for Refugees and Immigrants of Tennessee relating to the contract it has with the Metropolitan Government of Nashville and Davidson County for the fiscal year ending June 30, 2015.

The Office of Financial Accountability is charged with the responsibility of monitoring grant funds, including Community Enhancement Funds, from Metropolitan Nashville Government to any nonprofit organization. Staff from the Office of Financial Accountability conducted the review on September 2, 2015.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at 615-880-1035.

Sincerely,

Kevin Brown

Kevin Brown, CMFO, CICA
Finance Administrator

cc: Yussuf Issa, Executive Director
Talia Lomax-O'dneal, Acting Director of Finance

Gene Nolan, Deputy Director of Finance
Kim McDoniel, Chief of Accounts
Mark Swann, Internal Audit
Fred Adom, CPA, CGMA, CICA, Director, Office of Financial Accountability
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability
Aaron Davis, CICA, Office of Financial Accountability



Metropolitan Government of Nashville and Davidson County

Center for Refugees and Immigrants of Tennessee

◆ Monitoring Report ◆

Conducted by



Office of Financial Accountability

September 30, 2015

MONITORING REPORT

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INTRODUCTION

The Office of Financial Accountability (hereinafter referred to as “OFA”) has completed a monitoring review of Center for Refugees and Immigrants of Tennessee (CRIT). A monitoring review is substantially less in scope than an audit. The OFA did not audit the financial statements and, accordingly, does not express an opinion or any assurances regarding the financial statements of the Center for Refugees and Immigrants of Tennessee or any of its component units. The OFA is responsible for the internal monitoring of Metropolitan Government of Nashville and Davidson County (hereinafter referred to as “Metro”) agencies that receive federal and state financial assistance, including cooperative agreements and non-profit organizations that receive appropriations and Community Enhancement Funds from Metro government. In summary, any agreement(s) that imposes performance and/or financial requirements on Metro government is subject to review by the OFA.

The purpose of this review was to assess the agency’s compliance with contractual requirements set forth in the following contract with Metro Government:

Contract	Type	Amount	Contact Term	
L-3282	Community Enhancement Funds	\$36,000	July 1, 2014	June 30, 2015

Agency Background

The Center for Refugees and Immigrants of Tennessee provides opportunities that allow refugee and immigrant families to build happy and productive lives in their new home.

The vision of CRIT is to see refugees and immigrants leading self-sufficient and integrated lives in a welcoming and inclusive community environment.

Originally founded in 2000 as the Somali Community Center, the center has a rich history of serving the community and working with refugee and immigrant families as they rebuild their lives in Nashville. In 2009, the organization changed its name to the Center for Refugees and Immigrants of Tennessee and opened its doors to serve all refugees and immigrants.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our review were:

- 1) To determine whether the agency had the resources and capacity to administer the grant funds.
- 2) To determine if costs and services were allowable and eligible.
- 3) To verify that program objectives were met.
- 4) To test the reliability of the financial and programmatic reporting.
- 5) To verify contractual compliance.

The scope of our review was limited to the contract term July 1, 2014 through June 30, 2015.

The monitoring review procedures included meeting with agency management and staff, reviewing board minutes and obtaining written representations from management. In addition, we examined certain financial records and supporting documentation necessary to ensure compliance with contractual requirements set forth in contract L-3282. Specific procedures included:

- Interviewing the employees responsible for grant management, financial reporting and accountability.
- Reviewing supporting documentation of expenditures for allowability, necessity and reasonableness.
- Reviewing the agency's general ledger and verifying the accuracy of all invoices submitted to Metro.
- Reviewing documentation to determine that funds were used for intended beneficiaries and expended in accordance with the spending plan of the contract.
- Reviewing documentation to support program activities for consistency with grant requirements.
- Assessing the financial stability of the agency and its ability to continue to administer the grant program funded by Metro.

RESULTS OF REVIEW

SUMMARY OF RESULTS

Criteria	Yes	No
Sufficient Resources and Capacity to Administer Funds?	✓	
Costs and Services Allowable and Eligible?	✓	
Program Objectives Met?		✓
Reporting Requirements Met?	✓	
Compliance with Civil Rights Requirements?	✓	

RESULTS OF REVIEW

The overall results of the monitoring review are provided in this section. Results are based on testwork performed and include conclusions regarding specific review objectives and, if applicable, recommendations for improvement and an action plan for implementation. Where applicable, the Findings and Recommendations section of this report provides more insight into any issues identified below.

1. Sufficient Resources and Capacity to Administer Grant Funds

Our review of the agency's accounting system and the qualifications of the individuals assigned to manage the accounting records indicate that the agency possesses the necessary resources and professional expertise to effectively administer the grant funds.

2. Allowable and Eligible Costs and Services

Our review covered all of the core compliance areas identified by 2 CFR Part 200: *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Additionally, the Metro Grants Manual requires separate accounting of the Metropolitan Nashville Government grant funds to prevent co-mingling of Metro Funds with other sources of funding. The agency is in compliance with this requirement. Different revenue classes as well as expenditure classes have been established to separately track the sources and amounts of funding. Also, the agency can easily and accurately report their expenses supported by the Metro Appropriation.

Based on our test work, costs and services during the period were allowable and eligible.

3. Program and Performance Objectives

The contract stipulates that the agency shall use the funds to provide the following outcomes:

RESULTS OF REVIEW

Provide homework help, tutoring and enhancement services and activities to 75 refugee and immigrant students at Cameron, Apollo, and McMurray middle schools.

- At least 75% of unduplicated RISE enrollees will have an average daily attendance rate of at least 70%.
- At least 60% of RISE enrollees will improve their scores in math and/or reading throughout the year, as measured by pre and post test scores using Aimsweb (an online universal screening, progress monitoring, and data management system).
- RISE program quality scores at each site will improve on at least two scales of the Youth Program Quality Assessment (YPQA) from the fall to the spring assessment.

Based on our review of program documentation and discussions with staff, not all program performance objectives were met and the agency was not in compliance with contractual program objectives. (See Finding 1 for details)

4. Reliability of Financial and Programmatic Reporting

The contract requires submission of an annual audit report performed by a Certified Public Accountant. The contract also requires the agency to submit to Metro year end reports of the program outcome and a final expenditures report, no more than 45 days after the close of the contract.

We reviewed all applicable financial and programmatic reports required by the contract, including audited financial statements. Based on our review, the agency complied with all financial and programmatic reporting requirements.

5. Civil Rights Requirements

Our review did not reveal anything to indicate that the agency was noncompliant with civil rights requirements. The agency also has necessary written policies and procedures relating to civil rights. The agency has not received any complaints regarding any form of discrimination. Further, civil rights and ADA postings are publicly displayed.

1. Program Performance Goals Not Met

Finding

The Center for Refugees and Immigrants failed to meet two of the agency's contractual program objectives. The two stated objectives were:

- At least 60% of RISE enrollees will improve their scores in math and/or reading throughout the year, as measured by pre and post test scores using Aimsweb (an online universal screening, progress monitoring, and data management system).
- RISE program quality scores at each site will improve on at least two scales of the Youth Program Quality Assessment (YPQA) from the fall to the spring assessment.

Based upon documentation provided, the OFA determined only 26% (37 out of 142) RISE enrollees improved their test scores in either math and/or reading. The OFA auditors further noted that the agency was only able to obtain test scores for 2 out of the 4 sites.

Based on review of the documentation provided, the OFA noted that only two out of the four sites improved on at least two scales of the YPQA metric from the fall to the spring assessment. It was noted that the 2 sites which failed to improve on at least two scales were already operating at the highest level during the fall assessment. Therefore, it was impossible for the sites to improve.

Recommendation:

The OFA recommends the CRIT to cease relying on outside organizations to satisfy their program objectives. The CRIT should develop or obtain a pre and posttest, which they administer to the program participants. Therefore, the test scores can be available for every participant. The CRIT should develop program objectives which are obtainable and measurable and cease aiming at program

FINDINGS AND RECOMMENDATIONS

objectives which may not be achievable based upon the high scores on the pre-tests.

Corrective Action Plan Required

Please submit a corrective action plan indicating the actions the agency intends to take to correct the findings identified in this report. The corrective action plan should be submitted within 14 days from the report date to the address below:

Division of Grants Coordination
PO Box 196300
Nashville, TN 37219
ATTN: Dennise Meyers